

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF VIRGINIA

Alexandria Division

UNITED STATES OF AMERICA) CRIMINAL NO.
)
)
v.) Count 1: 18 U.S.C. §1343
) (Wire Fraud)
JEFFREY S. KOGER,)
) Count 2: 26 U.S.C. §7201
Defendant.) (Tax Evasion)
)

INFORMATION

THE UNITED STATES ATTORNEY CHARGES THAT:

COUNT 1
(Wire Fraud)

From on or about January 22, 2003 through on or about October 26, 2006, in the Eastern District of Virginia and elsewhere, JEFFREY S. KOGER, the defendant herein, having devised a scheme and artifice to defraud Koger Management Group (KMG) and known clients of KMG, and to obtain money from KMG and known clients of KMG, by means of materially false and fraudulent pretenses and representations, knowingly caused to be transmitted by means of wire communications in interstate commerce, writings, signs, and signals for the purpose of executing the scheme and artifice to defraud.

The Scheme and Artifice

It was a part of the scheme and artifice to defraud that:

1. KOGER transferred, and caused to be transferred, funds from KMG's transfer bank account to personal and other bank accounts bank accounts controlled by him that were

not associated with KMG. KOGER was not authorized by KMG to transfer funds to these accounts.

2. KOGER created, and caused to be created, fraudulent accounting entries in the books and records of KMG that attempted to conceal the transfers of funds from KMG to himself.

3. KOGER created, and caused to be created, fraudulent KMG documents as well as bank statements and checks that attempted to conceal the transfers of funds from KMG to himself.

4. KOGER provided, and caused to be provided, fraudulent documents and books and records of KMG, as well as false explanations to homeowner associations and auditors, that attempted to conceal the transfers of funds from KMG to himself.

Interstate Wire Communications

5. On or about September 22, 2006, in the Eastern District of Virginia and elsewhere, for the purpose of executing the scheme and artifice described above, JEFFREY S. KOGER knowingly caused to be transmitted by means of wire communications in interstate commerce, between Virginia at one point in the transmission, and Wilson, North Carolina at another point, certain writings, signs, signals, and sounds; that is, he caused BB&T Bank to send electronic interstate wire transmissions that transferred \$26,212.12 from KMG's BB&T transfer bank account number *****681 in Fairfax, Virginia through BB&T's server in Wilson, North Carolina, to SunTrust Bank account number *****8330.

(In violation of Title 18, United States Code, Section 1343.)

COUNT 2

(Tax Evasion)

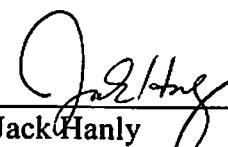
THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:

During the calendar year 2005, JEFFREY S. KOGER, defendant herein, a resident of Herndon, Virginia, had and received taxable income of at least \$810,257.37. Upon that taxable income, there was owing to the United States of America an income tax of at least \$229,739.16. Well knowing and believing the foregoing facts, JEFFREY S. KOGER, beginning on or about January 1, 2005, and continuing until at least on or about May 31, 2007, in the Eastern District of Virginia, did willfully attempt to evade and defeat the income tax due and owing by him to the United States of America for the calendar year by the following means, including but not limited to: failing to make an income tax return on or before April 17, 2006, as required by law, to any proper officer of the Internal Revenue Service and by falsely stating to a Special Agent of the Internal Revenue Service on May 31, 2007, that he had filed federal income tax returns, Forms 1040, with the Internal Revenue Service for tax years 2003, 2004, 2005 and 2006.

(In violation of Title 26, United States Code, Section 7201.)

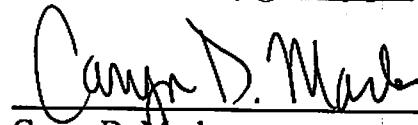
Dana J. Boente
Acting United States Attorney

By:



Jack Hanly
Counsel for the United States
United States Attorney's Office
2100 Jamieson Avenue
Alexandria, Virginia 22314
Phone: 703-299-3773

Fax: 703-299-3981
Email: jack.hanly@usdoj.gov



Caryn D. Mark
Counsel for the United States
United States Department of Justice
Tax Division
601 D Street, NW
Washington, DC 20004
Phone: 202-514-5051
Email: Caryn.D.Mark@usdoj.gov